New Branch Office opened.

**446.** A Branch Office was opened at Mysore on 15th August 1955 for popularising the Public Branch, supervising field work and giving local facilities to policy-holders and agents. The Branch Office has jurisdiction over Mysore, Mandya and Hassan Districts. The New Business procured from 15th August 1955 to 31st March 1956 in the area covered by the Branch Office was Rs. 48,25,500 as against a business of Rs. 32,63,400 for the corresponding period during the previous year when there was no Branch Office.

**447.** The Department as usual participated in the Dasara Exhibition, 1955 at Mysore and procured a record New Business amounting to Rs. 17,10,000 within a period of 15 days.

## (v) Motor Spirit (Taxation on Sales) Act, 1949

**448.** No amendments to the Motor Spirit (Taxation on Sales) Act, 1949, were introduced during the year.

**449.** Five importers, and 92 retailers registered as dealers in petrol under section 4 (1) of the Act, three importers, three wholesalers and 80 retailers had registered as dealers in Motor Spirit other than petrol.

**450.** The number of monthly assessments made under Petrol and Motor Spirit other than petrol were 1,836 and 1,227 respectively. Five hundred and eight cases of petrol, 587 cases in Motor Spirit other than petrol were pending assessment at the close of the year.

**451.** Out of the total demand of Rs. 34,37,427-3-10, a sum of Rs. 33,05,465-5-10 was collected leaving a balance of Rs. 1,31,961-14-0. In respect of arrears, action was taken to recover the entire arrears by taking penal action under section 7 (2) and 10 of the Act.

**452.** Prosecutions were launched in 20 cases by Sales Tax Officers and in two cases warning was administered by the Department. Thirty-one cases were compounded departmentally and one case was pending disposal at the end of the year.

**453.** Arrears of Rs. 18,987-12-0 were collected through the Revenue Department.

## (vi) Stamps.

**454.** The total gross revenue from Stamps under all heads amounted to Rs. 78,54,146-6-2 during the year. A sum of Rs. 10,51,403-8-11 was deducted as refunds made under the Mysore Stamp Act and Rules, of the value of stamps spoiled, rendered useless, etc., as also under the Mysore Court Fees Act, of the value of spoiled stamps, rebates, relief, etc., and adjustments on account of duty collected in the shape of stamps while registering transfer of properties.

**455.** The Stamp revenue after deducting refunds and adjustments amounted to Rs. 68,02,742-13-3 and the expenditure incurred by the Stamp Department for its administration was Rs. 2,86,884-14-8. The net revenue during the year was Rs. 65,15,857-14-7.

**456.** *Pauper Suits*:—The amount outstanding recovery at the beginning of the year under the "Institution Fees" in Pauper Suits was Rs. 2,86,493-4-8. A sum of Rs. 53,010-15-8 was awarded as fees by the several Sub-Courts during the year.

**457.** Among the important measures undertaken during the year were :—

(1) Notified that as and when the existing stocks in the Stamp Department, of non-Judicial and Judicial Stamps bearing the portrait of the late Maharaja are exhausted, India non-Judicial and Judicial Stamps of the kinds and denominations containing the design of Asoka Capital would be issued from all the treasuries in the State.

(2) Orders were passed extending the Mysore Stamp Act, 1900 to the Bellary District from 1st April 1956.

(3) Orders were passed abolishing the Stamp manufactory with effect from 15th November 1955.

(4) Orders were passed remitting the duties chargeable under the Mysore Stamp Act, 1900 in respect of the instruments executed by or on behalf of the Technical Co-operation Mission in India in cases where the duties are payable by such personnel.

(5) Orders were issued remitting the Stamp Duty chargeable in respect of the entry as an advocate (Article 23-A of Schedule I-A to the Mysore Stamp Act) on the roll of the High Court, of the three advocates who migrated from Pakistan.

(6) Orders were passed remitting the Stamp Duty in respect of the bonds to be executed by or on behalf of the Corporation of the City of Bangalore in favour of the Rajpramukh of Mysore in connection with the grant of loans for the sewage utilisation scheme at Kenchanahally.

(7) Orders were issued remitting the Stamp Duty in respect of the lease deeds to be executed by the Employees' State Insurance Corporation, New Delhi, in respect of the premises hired for its Regional, Local and Inspectorate Offices in all parts of the State of Mysore except Bellary District.

(8) Orders were issued remitting the Stamp Duty in respect of the bonds or other instruments executed by or on behalf of the Mysore Labour Housing Corporation in connection with the loan granted to it by the Government.

(9) Orders were issued remitting for a period of two years, the Stamp Duty on instruments executed by or on behalf of the Societies registered under the Mysore Co-operative Societies Act, 1948 dealing in short term credit or by an officer or member and relating to the business of the said Societies.

(10) Orders were issued remitting for a period of two years on instruments executed by or on behalf of the Mysore Central Co-operative Land Mortgage Bank, Limited, or a Co-operative Land Mortgage Society, Ltd., or by an officer or member and relating to the business of the said Bank or such Society. This notification shall be in force from 1st April 1955 till 31st March 1957.

(11) Orders were issued remitting the Stamp Duty on instruments of gift of land executed in favour of Rajpramukh of Mysore in pursuance of Vidyadan and Bhoodan for Educational Institutions.

(12) Orders were issued remitting for a period of one year from the date of Notification the Stamp Duty on the instruments to be executed by the Mysore State Cotton Handloom Weavers' Co-operative Society, Ltd., Bangalore, in connection with the loan granted to it by the Government of India.

(13) A notification was issued in December 1955 remitting for a period of three years, Stamp Duty chargeable in respect of instruments to be executed by the Mysore

Provincial Woollen Handloom Weavers' Co-operative Society and the Mysore Provincial Silk Handloom Weavers' Co-operative Society for obtaining the loan of Rs. 1,68,750 sanctioned by Government of India.

(14) A notification was issued in March 1956 remitting Stamp Duty chargeable in respect of bonds to be executed by a Co-operative Society registered under the Mysore Co-operative Societies Act, 1948 in favour of Government to obtain loan granted to it by the Government.

(15) A notification was issued remitting the Stamp Duty chargeable in respect of instruments executed by or in favour of the Government of India in cases where, but for this exemption the Government of India would be liable to pay duty chargeable in respect of such instruments.

(16) A notification was issued reducing fifty per cent of the Stamp Duty chargeable in respect of affidavits to be filed by displaced persons in connection with their claims, etc., in Government offices. This notification remains in force for a period of two years.

(17) The Mysore Amusements Tax Act, 1932 was extended to the area comprised within the following Town Municipalities from the dates noted against them during the year:—

(*a*) Sorab from 1st May 1955.
(*b*) Pavagada and Koratagere from 1st June 1955.
(*c*) Channarayapatna, Arkalgud, Saklespur and Belur from 1st July 1956, and (*d*) Nyamathi from 1st January 1956.

(18) The levy of municipal transfer duty at the rate and from the date specified against each town noted below, or transfer of immoveable property was sanctioned by Government within the limits of the respective Town Municipalities:—

(*a*) Shikaripur, half per cent from 1st June 1955.
(*b*) Tarikere, one per cent from 1st May 1955.
(*c*) Sorab, one per cent from 1st July 1955.
(*d*) Hosakote and Periyapatna, one per cent from 1st August 1955.

The work of the Stamp Department continued to be satisfactory during the year.